BOBBY JINDAL GOVERNOR



## ANGELE DAVIS COMMISSIONER OF ADMINISTRATION

## State of Louisiana

Division of Administration
Office of State Uniform Payroll

See OSUP MEMO #2009-51 for an update to this memo.

January 16, 2009

## OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2009-34

TO: All ISIS HR Paid Agencies

FROM: Jena W. Cary

Director

SUBJECT: Employee Telecommuting

Agencies requested that a method be created in the ISIS HR system to monitor and report telecommuters, that is, employees who regularly perform their work duties from home or other work sites geographically convenient to the residence of the employee and away from his/her primary work site. Attendance code "ZTEL" is now available. The timekeeper must enter code "ZTEL" in ISIS HR any time an employee performs work as a telecommuter. This attendance code should be used in accordance with agency policy and all applicable Civil Service Rules.

Depending on the agency's telecommuting policy, an employee may perform all of their work as a telecommuter or they may split their work time between a state office and telecommuting. Employees who split their work may require an additional Work Tax Area (IT208) record in order to correctly withhold and report taxes for work performed in two states. Agencies are responsible for notifying OSUP if they employ or are about to employ an employee who is telecommuting or will telecommute from a state other than Louisiana. OSUP's Compliance and Research Unit will advise the agency regarding the appropriate percentage to apply on the IT208 records and will prepare change requests to program the ISIS HR system for states that have not already been configured. It is imperative that employees' IT208 records be correct since this information determines how state taxes are withheld and reported. Any liabilities assessed for failure to properly withhold and report taxes will be the agency's responsibility. Refer to OSUP Memorandum #2008-05, Employees Living and/or Working in Another State or Country, for additional information on multi state issues.

A new "Telecommuting Indicator" field has been added to Planned Working Time (IT007). Agencies are required to select this field for all employees who telecommute. The Office of State Uniform Payroll (OSUP) will use this information along with "ZTEL" data to identify telecommuting employees and determine if taxes are being withheld for the appropriate state(s).

OFFICE OF STATE UNIFORM PAYROLL MEMORANDUM #2009-34 January 16, 2009 Page 2

The employee's permanent address in ISIS HR will be used in OSUP audits to determine the location from which the employee telecommutes; therefore, it is very important that address information is correct. Refer to OSUP Memorandum #2007-08, Importance of Addresses in ISIS HR, for additional information regarding employee addresses.

Any questions should be directed to a member of the OSUP Compliance and Research Unit at \_DOA-OSUP-COMP@la.gov or call (225):

Penny Jones 342-2053 Chelette Ford 342-4116

JWC:LAO/ral